

1993 STATISTICS OF INCOME INDIVIDUAL FILE LAYOUT ADVANCE DATA

NONBUSINESS CODES

ELEMENT	ITEM	POS.	TYPE	START	END
	RETID Return ID/S001 <i>m1(1)</i>	8	N	1	8
	REC-ID Service Center Record ID Number	8	N	9	16
	REC-NO MCC Record Number	8	N	17	24
	CITYST City/State	25	C	25	49
	NMCTRL Name Control	4	C	50	53
	OCCPRI Occupation Primary Taxpayer	25	C	54	78
	OCCSEC Occupation Secondary Taxpayer	25	C	79	103
	PPREP RTF paid preparer code	1	C	104	104
	PSTATE Alpha State Code	2	C	105	106
1	AGDR Adjusted Gross Deficit Range	2	N	107	108
	AGEP Primary Over 65 Indicator	2	N	109	110
	AGES Secondary Over 65 Indicator	2	N	111	112
	AGEX Age Indicator	2	N	113	114
5	AGIERR AGI Error Indicator	2	N	115	116
	AGIER1 AGI RTF Error Indicator	2	N	117	118
	AGIR1 Adjusted Gross Income Range 1	2	N	119	120
	AGIR2 Adjusted Gross Income Range 2	2	N	121	122
	AGIR5 Adjusted Gross Income Range 5	2	N	123	124
10	AGIRJ Adjusted Gross Income Range J	2	N	125	126
	AGIRP Adjusted Gross Income Range P	2	N	127	128
	AG2119 Form 2119 Age Indicator	2	N	129	130
	AG2441 Form 2441 - Percentage of AGI	2	N	131	132
	ATRKFR At risk code, Farm rental Form 4835	2	N	133	134
15	BLEVEL BEA Sample Level	2	N	135	136
	BUSIND Business Indicator	2	N	137	138
	CGIND Capital Gain/Loss Indicator	2	N	139	140
	CHIND1 Student/disabled-child indicator 1	2	N	141	142
	CHIND2 Student/disabled-child indicator 2	2	N	143	144
20	CLSCHR Credit limit Schedule R	2	N	145	146
	CL2441 Credit limit, Form 2441	2	N	147	148
	CL8396 Credit limit, Form 8396	2	N	149	150
	CPSV Computed Primary Stratifying Variable	2	N	151	152
	CWHSI Cont-Work-Hist-Samp-Ind	2	N	153	154
25	CYCLE Cycle code	2	N	155	156
	DGROUP Sampling Group	2	N	157	158
	DISABL Disability Indicator - Sch. R	2	N	159	160
	DIST District	2	N	161	162
	DISTIN District, incoming	2	N	163	164
30	DOC Document Code	2	N	165	166
	DSI Dependent Status Indicator	2	N	167	168
	DSTATE State With More Than One District	2	N	169	170
	EDCDE Edit Code	2	N	171	172
	EFI Electronic Filing Indicator	2	N	173	174
35	EIC Earned Income Credit Code	2	N	175	176
	EICDEP Qualifying dependent code	2	N	177	178
	EICHIC EIC, Health Insurance Credit	2	N	179	180

NONBUSINESS CODES - Continued

	ELEMENT	ITEM	POS.	TYPE	START	END
	EICYB1	Year of birth, child 1(EIC)	2	N	181	182
	EICYB2	Year of birth, child 2(EIC)	2	N	183	184
40	ELECT	Presidential Election Campaign Fund Boxes code	2	N	185	186
	ESTIND	Estate-collation-study-ind	2	N	187	188
	FDED	Form of deduction code	2	N	189	190
	FLGSTR	Filing status age indicator - Sch R	2	N	191	192
	FLPDYR	Filing (accounting) period - year	2	N	193	194
45	FLPDMO	Filing (accounting) period - month	2	N	195	196
	FORIN	Reserved (Not needed every year)	2	N	197	198
	FORMCD	Form-Code, incoming	2	N	199	200
	F2106	Employee Business Expense Indicator Form 2106	2	N	201	202
	F2119	Sale of Residence Indicator, Form 2119	2	N	203	204
50	F2441	Qualified individual indicator, Form 2441	2	N	205	206
	F2555	Pres. of Foreign earned income form	2	N	207	208
	F3468	Pres. of Investment credit form	2	N	209	210
	F3800	Pres. of General business credit form	2	N	211	212
	F4136	Pres. of Gasoline and special fuels credit form	2	N	213	214
55	F4562	Pres. of Depreciation form	2	N	215	216
	F4835	Number of farm rental forms attached	2	N	217	218
	F4952	Investment interest expense form	2	N	219	220
	F4972	Tax on Lump Sum Distributions form	2	N	221	222
	F6198	Computation of deductible loss from activity (Sec. 465(c))	2	N	223	224
60	F6251	Alternative minimum tax form	2	N	225	226
	F6251I	State refund no benefit indicator	2	N	227	228
	F8396	Mortgage interest credit form	2	N	229	230
	F8582	Passive activity loss limitations form	2	N	231	232
	F8586	Low income housing credit form	2	N	233	234
65	F8606	IRA basis and nondeductible distribution form	2	N	235	236
	F8615	Tax computation for child under age 14 invstmt income form	2	N	237	238
	F8801	Credit for Prior Year Minimum Tax form	2	N	239	240
	F8814	Parents elect to report child's interest and dividends	2	N	241	242
	F8814A	Additional form 8814 filed	2	N	243	244
70	F8815	Form 8815 indicator	2	N	245	246
	HINTX	High income nontaxable indicator	2	N	247	248
	IE	Itemized deductions election indicator	2	N	249	250
	IRI	Interesting return indicator	2	N	251	252
	IRIC	Computed interesting return indicator	2	N	253	254
75	KID14	Form 6251, child under age 14 code	2	N	255	256
	LEVSEC	Secondary LEVEL	2	N	257	258
	LRG	Large AGI return indicator	2	N	259	260
	LSDAGE	AGE 59-OR-OVER-IND Form 4972	2	N	261	262
	LSDDEI	DISCONTINUED-EMPLMNT-IND	2	N	263	264

NONBUSINESS CODES - Continued

	ELEMENT	ITEM	POS.	TYPE	START	END
80	LSDMEC	Lump-sum averaging method code	2	N	265	266
	LSDSEI	Self-employment indicator - Form 4972	2	N	267	268
	MARS	Marital (filing) Status	2	N	269	270
	MATH	Math Status Code	2	N	271	272
	MIDR	MFSS Itemized Deduct. Requirement Ind.	2	N	273	274
85	MPARFR	MARITAL-PARTIC, farm rental Form 4835	2	N	275	276
	MRC	Multiple Recipients Code Form 4972	2	N	277	278
	MTH3YR	MACRS property, 3-year, method	2	N	279	280
	MTH5YR	MACRS property, 5-year, method	2	N	281	282
	MTH7YR	MACRS 7-year real property, method	2	N	283	284
90	MTH10Y	MACRS property, 10-year, method	2	N	285	286
	MTH15Y	MACRS 15-year real property, method	2	N	287	288
	MTH20Y	MACRS 20-year real property, method	2	N	289	290
	NONCOM	Noncompute code	2	N	291	292
	OWNIND	OWNERSHIP-IND (Form 2119)	2	N	293	294
95	PANIND	Panel Indicator	2	N	295	296
	PBI	Primary Blind Indicator	2	N	297	298
	PCI	Form 1040 PC indicator	2	N	299	300
	PMARS	Parents Filing Status Code (Form 8615)	2	N	301	302
	PODP	Post of duty code - primary Form 2555	2	N	303	304
100	PODS	Post of Duty Code - Secondary	2	N	305	306
	PPNSEG	Primary-panel-seg	2	N	307	308
	PREP	Paid preparer code	2	N	309	310
	PRNRES	PRIN-RESIDENCE-IND (Form 2119)	2	N	311	312
	PROSSN	PROVIDER-SSN-CD (Form 2441)	2	N	313	314
105	PSV	Primary Stratifying Variable	2	N	315	316
	PTC	PRIMARY-TRACKING-CD	2	N	317	318
	PURP	Personal Use Rental Property (Sch E)	2	N	319	320
	REGION	IRS Regions	2	N	321	322
	REJECT	Reject Code	2	N	323	324
110	REJ-IN	Reject Code, incoming	2	N	325	326
	SBI	Secondary Blind Indicator	2	N	327	328
	SCFI	Survey of Consumer Finance Indicator	2	N	329	330
	SCHA	Schedule A Indicator Code	2	N	331	332
	SCHB	Schedule B Indicator Code	2	N	333	334
115	SCHBIN	Schedule B Indicator code, incoming	2	N	335	336
	SCHC	Schedule C Indicator Code	2	N	337	338
	SCHCER	Schedule C Error Indicator	2	N	339	340
	SCHCE1	Schedule C RTF error indicator	2	N	341	342
	SCHCF	Schedule C or F Indicator	2	N	343	344
120	SCHD	Schedule D Indicator Code	2	N	345	346
	SCHDER	Schedule D Error Indicator	2	N	347	348
	SCHDE1	Schedule D RTF error indicator	2	N	349	350
	SCHE	Schedule E Indicator Code	2	N	351	352
	SCHEER	Schedule E Error Indicator	2	N	353	354
125	SCHEE1	Schedule E RTF error indicator	2	N	355	356

NONBUSINESS CODES - Continued

ELEMENT	ITEM	POS.	TYPE	START	END
	SCHF	2	N	357	358
	SCHFE1	2	N	359	360
	SCHFER	2	N	361	362
	SCHSE	2	N	363	364
130	SFCPRI	2	N	365	366
	SFCSEC	2	N	367	368
	SHRTYR	2	N	369	370
	SOCA	2	N	371	372
	SOCAIN	2	N	373	374
135	SOCAX	2	N	375	376
	SPECTX	2	N	377	378
	SPNSEG	2	N	379	380
	STATE	2	N	381	382
	STC	2	N	383	384
140	SVCCTR	2	N	385	386
	TELIND	2	N	387	388
	TFORM	2	N	389	390
	TOTXSZ	2	N	391	392
	TTXPCT	2	N	393	394
145	TXBLGN	2	N	395	396
	TXNT	2	N	397	398
	TXST	2	N	399	400
	XFPT	2	N	401	402
	XFST	2	N	403	404
150	XOCAH	2	N	405	406
	XOCAWH	2	N	407	408
	XODEP	2	N	409	410
	XOPAR	2	N	411	412
	XTOT	2	N	413	414
155	YCODE	2	N	415	416
	YEAR	2	N	417	418
	RTNCHG	2	N	419	420
	ERRCHG	2	N	421	422
	ERRFLG	2	N	423	424
160	IMAGE	2	N	425	426
	INFCHG	2	N	427	428
	INFFLG	2	N	429	430
	INFONO	2	N	431	432
	MRCODE	2	N	433	434
165	TESTNO	2	N	435	436
	VERFLG	2	N	437	438
	VWKGRP	2	N	439	440
	WEIGHT	2	N	441	442

BUSINESS CODES

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
TXRT	Marginal Tax Rate	4	N	443	446
ASAMP	Actual Sample Code (computed from E14020)	4	N	447	450
ASAMP2	Actual BEA Sample Code (computed from E14030)	4	N	451	454
CSAMP	Computed Sample Code	4	N	455	458
CSAMP2	Computed Sample Code Sole Prop	4	N	459	462
PSAMP	Punched Sample Code	4	N	463	466
PSAMP2	Punched BEA Sample Code	4	N	467	470
WSAMP	Sample Code used for Weighting	4	N	471	474
WSAMP2	Sample Code used for Weighting Sole Prop	4	N	475	478
DOMC	Business Number (Dominant Sch C)	4	N	479	482
INDYC	Industry Code (Dominant Sch C)	4	N	483	486
FIRSTC	First Schedule C (Dominant Sch C)	4	N	487	490
DEPEXP	Depreciation Expense Source Indicator (Dominant Sch C)	4	N	491	494
ACCMEC	Accounting Method (Dominant Sch C)	4	N	495	498
SEXPRC	Sex of Proprietor (Dominant Sch C)	4	N	499	502
ATRSKC	DOMC - At risk code	4	N	503	506
SCHCEZ	DOMC - Schedule C-EZ indicator	4	N	507	510
COMSCH	Combined Schedule C Code (Dominant Sch C)	4	N	511	514
PIACD	Incoming PIA Code (Dominant Sch C)	4	N	515	518
INVALC	Inventory Valuation (Dominant Sch C)	4	N	519	522
INDCC	Industry Code Change Indicator (Dominant Sch C)	4	N	523	526
STATEM	DOMC - Statutory employee box	4	N	527	530
MPARTC	Material Participation Code (Dominant Sch C)	4	N	531	534
DOBMD	Date of Birth, Month/Day	4	N	535	538
DOBYR	Date of Birth, Year	4	N	539	542
CD-17	Reserved	4	N	543	546
DOMC1	Business Number (1st Sch C)	4	N	547	550
INDYC1	Industry Code (1st Sch C)	4	N	551	554
FRSTC1	First Schedule C (1st Sch C)	4	N	555	558
DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	4	N	559	562
ACMEC1	Accounting Method (1st Sch C)	4	N	563	566
SXPRC1	Sex of Proprietor (1st Sch C)	4	N	567	570
ARSKC1	At Risk Code (1st Sch C)	4	N	571	574
CEZ1	Schedule C-EZ Indicator Code	4	N	575	578
CMSCH1	Combined Schedule C Code (1st Sch C)	4	N	579	582
PIACD1	Incoming PIA Code (1st Sch C)	4	N	583	586
INVLC1	Inventory Valuation (1st Sch C)	4	N	587	590
INDCC1	Industry Code Change Indicator (1st Sch C)	4	N	591	594
STATM1	Statutory Employee Box (1st Sch C)	4	N	595	598

BUSINESS CODES - (Continued)

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
MPRTC1	Material Participation Code (1st Sch C)	4	N	599	602
CD-32	Reserved	4	N	603	606
DOMC2	Business Number (2nd Sch C)	4	N	607	610
INDYC2	Industry Code (2nd Sch C)	4	N	611	614
FRSTC2	First Schedule C (2nd Sch C)	4	N	615	618
DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	4	N	619	622
ACMEC2	Accounting Method (2nd Sch C)	4	N	623	626
SXPRC2	Sex of Proprietor (2nd Sch C)	4	N	627	630
ARSKC2	At Risk Code (2nd Sch C)	4	N	631	634
CEZ2		4	N	635	638
CMSCH2	Combined Schedule C Code (2nd Sch C)	4	N	639	642
PIACD2	Incoming PIA Code (2nd Sch C)	4	N	643	646
INVLC2	Inventory Valuation (2nd Sch C)	4	N	647	650
INDCC2	Industry Code Change Indicator (2nd Sch C)	4	N	651	654
STATM2	Statutory Employee Box (2nd Sch C)	4	N	655	658
MPRTC2	Material Participation Code (2nd Sch C)	4	N	659	662
CD-49	Reserved	4	N	663	666
DOMC3	Business Number (3rd Sch C)	4	N	667	670
INDYC3	Industry Code (3rd Sch C)	4	N	671	674
FRSTC3	First Schedule C (3rd Sch C)	4	N	675	678
DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	4	N	679	682
ACMEC3	Accounting Method (3rd Sch C)	4	N	683	686
SXPRC3	Sex of Proprietor (3rd Sch C)	4	N	687	690
ARSKC3	At Risk Code (3rd Sch C)	4	N	691	694
CEZ3		4	N	695	698
CMSCH3	Combined Schedule C Code (3rd Sch C)	4	N	699	702
PIACD3	Incoming PIA Code (3rd Sch C)	4	N	703	706
INVLC3	Inventory Valuation (3rd Sch C)	4	N	707	710
INDCC3	Industry Code Change Indicator (3rd Sch C)	4	N	711	714
STATM3	Statutory Employee Box (3rd Sch C)	4	N	715	718
MPRTC3	Material Participation Code (3rd Sch C)	4	N	719	722
CD-74	Reserved	4	N	723	726
DOMF	Farm Number (Dominant Sch F)	4	N	727	730

BUSINESS CODES - (Continued)

ELEMENT	ITEM	POS.	TYPE	START	END
PIAF	Corrected Industry Code (Dominant Sch F)	4	N	731	734
MPARTF	Material Participation Code (Dominant Sch F)	4	N	735	738
PIAFX	Incoming PIA Code (Dominant Sch F)	4	N	739	742
ACCMF	Accounting Method (Dominant Sch F)	4	N	743	746
SEXPRF	Sex of Proprietor (Dominant Sch F)	4	N	747	750
ATRSKF	At Risk Code (Dominant Sch F)	4	N	751	754
CD-75	Reserved	4	N	755	758
DOMF1	Farm Number (1st Sch F)	4	N	759	762
PIAF1	Corrected Industry Code (1st Sch F)	4	N	763	766
MPRTF1	Material Participation Code (1st Sch F)	4	N	767	770
PIAFX1	Incoming PIA Code (1st Sch F)	4	N	771	774
ACMEF1	Accounting Method (1st Sch F)	4	N	775	778
SXPRF1	Sex of Proprietor (1st Sch F)	4	N	779	782
ARSKF1	At Risk Code (1st Sch F)	4	N	783	786
CD-82	Reserved	4	N	787	790
DOMF2	Farm Number (1st Sch F)	4	N	791	794
PIAF2	Corrected Industry Code (2nd Sch F)	4	N	795	798
MPRTF2	Material Participation Code (2nd Sch F)	4	N	799	802
PIAFX2	Incoming PIA Code (2nd Sch F)	4	N	803	806
ACMEF2	Accounting Method (2nd Sch F)	4	N	807	810
SXPRF2	Sex of Proprietor (2nd Sch F)	4	N	811	814
ARSKF2	At Risk Code (2nd Sch F)	4	N	815	818
CD-93	Reserved	4	N	819	822
F9101	Reserved	4	N	823	826
INVENC	Dominant Business Inventory Code	4	N	827	830
NICDE	Business Net Income/Net Deficit Code	4	N	831	834
SZBRE	Size of Business Receipts	4	N	835	838
APXAAA	All Nonfarm Industry Coding - Division Line Numbers	4	N	839	842
APXAAB	All Nonfarm Industry Coding - Subdivision Line Numbers	4	N	843	846
APXAAC	All Nonfarm Industry Coding - Major Group Line Numbers	4	N	847	850
APXAAD	All Nonfarm Industry Coding - Minor Group Line Numbers	4	N	851	854

BUSINESS CODES - (Continued)

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
APXBEA	Appendix AA--BEA code - Division Line Numbers	4	N	855	858
APXBEB	Appendix AA--BEA code - Subdivision Line Numbers	4	N	859	862
APXBEC	Appendix AA--BEA code - Major Group Line Numbers	4	N	863	866
APXBED	Appendix AA--BEA code - Minor Group Line Numbers	4	N	867	870
APXWWA	Selected Nonfarm Coding - Division Line Numbers	4	N	871	874
APXWWB	Selected Nonfarm Coding - Subdivision Line Numbers	4	N	875	878
APXWWC	Selected Nonfarm Coding - Major Group Line Numbers	4	N	879	882
APXWWD	Selected Nonfarm Coding - Minor Group Line Numbers	4	N	883	886
PCTPRI	Percent basis, primary(Form 8606)	4	N	887	890
PCTSEC	Percent basis, secondary(Form 8606)	4	N	891	894
CD-114		4	N	895	898
CD-115		4	N	899	902
CD-116		4	N	903	906
CD-117		4	N	907	910
CD-118		4	N	911	914
CD-119		4	N	915	918
CD-120		4	N	919	922
CD-121		4	N	923	926
CD-122		4	N	927	930
CBATCH	Consistency Test Batch Number	4	N	931	934
MATCH	Match Code	4	N	935	938

LARGE CODES

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
RSIZE	Variable Record Size	8	N	939	946
RVARI	Number of Variable Fields	8	N	947	954
MVARI	Number of variable money amount fields	8	N	955	962
PNLC	Page Number/Line Count(svcctr control)	8	N	963	970
CINFO	Consistency Test Information Number	8	N	971	978

STATIONARY FIELDS

<u>ELEMENT</u>	<u>ITEM</u>	<u>POS.</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
EINC	EIN Dominant Sch C	9	N	979	987
EINC1	EIN 1st Sch C	9	N	988	996
EINC2	EIN 2nd Sch C	9	N	997	1005
EINC3	EIN 3rd Sch C	9	N	1006	1014
EINF	EIN Dominate Sch F	9	N	1015	1023
EINF1	EIN 1st Sch F	9	N	1024	1032
EINF2	EIN 2nd Sch F	9	N	1033	1041
S002	Taxpayer Identification Number	9	N	1042	1050
S003	Secondary Social Security	9	N	1051	1059
S004	DLN - High 7 Digits	9	N	1060	1068
S005	DLN - Low 7 Digits	9	N	1069	1077
S006	Decimal Weight	9	N	1078	1086
S007	Transform TIN	9	N	1087	1095
S008	Sample Count	9	N	1096	1104
S009	Population Count	9	N	1105	1113
S010	Sole Prop. Decimal Weight	9	N	1114	1122
S011	Sole Prop. Population Count	9	N	1123	1131
S012	Sole Prop. Sample Count	9	N	1132	1140

***** The remainder of the record layout is variable in format *****

** Note: The data type for the variable elements are numeric and the elements are identified by the "Key", which is the first 4 positions
The 5th position is the sign (+/-).

VARYING FIELDS

KEY	ELEMENT	POS.	ELEMENT NAME
1	N1	16	Number of Returns
2	N2	16	Exemptions: Total
3	N3	16	Taxpayers
4	N4	16	
5	N5	16	
6	N6	16	Dependents
7	N7	16	Children at home
8	N8	16	Children away from home
9	N9	16	Parents
10	N10	16	Other Dependents
11	N11	16	Electronic Filing Indicator
12	N12	16	Schedule C Sole Proprietorship returns
13	N13	16	Schedule F Sole Proprietorship returns
14	N14	16	Yes boxes checked - Presidential election campaign fund
15	N15	16	Number of Partnerships (Schedule E)
16	N16	16	Number of S Corporations (Schedule E)
17	N17	16	Number of Schedule E businesses, All at Risk
18	N18	16	Number of Partially at Risk
19	N19	16	Forms 8609 filed
20	N20	16	
21	N21	16	Zip Code Expanded
22	E00050	+/- 16	Expanded Income
23	E00080	+/- 16	Computed Expanded Income
24	E00100	+/- 16	Adjusted Gross Income (Deficit)
25	T00100	+/- 16	Adjusted Gross Income/deficit (Taxpayer)
26	S00100	+/- 16	AGI (original)
27	T00105	+/- 16	Tested AGI
28	E00200	16	Salaries and Wages and tips
29	T00200	16	Wages amount (Taxpayer)
30	E00250	+/- 16	Other dependent earned income
31	E00300	16	Interest received
32	T00300	16	Received interest (taxpayer)
33	E00400	16	Tax-exempt interest
34	T00400	16	Tax-exempt interest (taxpayer)
35	T00405	16	Tested Tax Exempt Interest
36	E00800	16	Dividends
37	T00800	16	Dividends amount (taxpayer)
38	E00700	16	State income tax refunds
39	E00800	16	Alimony received
40	T00800	16	Alimony received (taxpayer)
41	E00900	+/- 16	Business or professional net profit/loss
42	T00900	+/- 16	Business or professional net profit/loss (taxpayer)
43	E01000	+/- 16	Net capital gain or loss reported on Sch D
44	S01000	+/- 16	Net capital gain or loss reported on Sch D(original)
45	E01100	16	Capital gain distributions reported on Form 1040
46	T01100	16	Capital gain distributions (taxpayer)
47	E01200	+/- 16	Supplemental net gains or losses
48	T01200	+/- 16	Supplemental net gains or losses (taxpayer)

KEY	ELEMENT	POS.	ELEMENT NAME
49	E01300	18	Gross IRA Distributions
✓ 50	E01400	16	Taxable IRA Distributions
51	T01400	16	Taxable IRA Distributions (taxpayer)
Pensions and Annuities:			
52	E01500	18	Total received(form)
53	E01700	18	In AGI
54	E01800	16	Nontaxable (portion not in AGI)
55	E02000	+/- 18	Schedule E profit or loss
56	T02000	+/- 16	Schedule E profit or loss (taxpayer)
57	E02100	+/- 18	Farm net profit/loss
58	T02100	+/- 18	Farm net profit/loss (taxpayer)
59	E02300	18	Unemployment Compensation
60	T02300	16	Unemployment compensation (taxpayer)
61	T02305	18	Tested Unemployment Compensation
Social Security benefits:			
62	E02400	18	Gross Social Security Benefits
63	T02400	16	Gross Social Security Benefits (taxpayer)
64	T02405	18	Tested Social Security
65	E02500	18	In AGI taxable Social Security
66	T02500	18	In AGI (taxpayer)
67	E02540	18	Net operating loss
68	E02600	+/- 18	Other net income or loss
69	T02600	+/- 16	Other net income or loss (taxpayer)
70	E02650	+/- 18	Total income
71	E02700	18	Foreign earned income exclusion
Statutory Adjustments			
ADJUSTMENTS:			
72	E02900	18	Total adjustments
73	E03150	16	Total deductible IRA payments
74	E03200	18	Primary IRA payments
75	E03250	18	Secondary IRA payments
76	E03260	18	Deduction for SE tax
77	E03270	18	SE health insurance deduction
78	E03300	18	Payments to KEOGH
79	E03400	18	Interest forfeiture penalty
80	E03500	18	Alimony paid
81	E03900	18	Other adjustments
82	E04000	18	Foreign housing adjustments
83	E04100	18	Basic standard deduction
84	E04200	18	Additional standard deduction
85	E04450	18	Total standard deduction
86	E04455	18	Original standard deduction for taxpayer with no AGI
87	E04470	18	Total itemized deduction
88	T04470	18	Total itemized deduction (taxpayer)
89	E04500	18	Tax table income
90	E04600	18	Exemption amount
91	T04600	18	Exemption amount (taxpayer)
92	E04800	18	Taxable income
93	T04800	18	Taxable income (taxpayer)
94	E05100	18	Punched Income Tax
95	S05100	18	Punched Income Tax (Revenue Processing)
96	T05100	18	Punched Income Tax (taxpayer)
97	E05200	18	Computed Income tax

KEY	ELEMENT	POS.	ELEMENT NAME
98	E05700	16	Taxes from special computations
99	E05800	16	Income tax before credits (Form)
100	E06000	16	Income subject to tax
101	E06200	16	Marginal tax base
102	E06300	16	Tax generated (Tax Rate Tables)
103	E06500	16	Total income tax
	Credits		CREDITS:
104	E07100	16	Total credits (form)
105	T07100	16	Total credits (taxpayer)
106	E07150	16	Total Credits (SOI)
107	E07170	16	Statutory credit limitation
108	E07180	16	Child care
109	T07180	16	Child care (taxpayer)
110	E07200	16	Elderly and disabled
111	T07200	16	Elderly and disabled (taxpayer)
112	E07300	16	Foreign tax credit
113	T07300	16	Foreign tax credit (taxpayer)
114	E07400	16	General business credit
115	T07400	16	General business credit (taxpayer)
116	E07800	16	Prior year minimum tax credit
117	S07800	16	Credit for minimum tax (Revenue Processing))
118	E07700	16	Mortgage int. credit
119	S07700	16	Mortgage int. credit (Revenue Processing)
120	E08000	✓ 16	Other statutory credit (computer)
121	E08795	16	Income tax after credits (form)
122	T08795	16	Income tax after credits (taxpayer)
123	E08800	16	Income tax after credits (SOI)
124	E08900	16	
125	E09000	16	
			TAXES:
126	E09200	16	Total tax liability (form)
127	T09200	16	Total tax liability (taxpayer)
128	E09400	16	SE tax
129	S09400	16	SE tax (original)
130	E09600	16	Alternative minimum tax
131	T09600	16	Alternative minimum tax (taxpayer)
132	E09700	16	Recapture tax
133	E09800	16	Social security tax on tip income
✓ 134	E09900	16	Penalty tax in IRA's
135	E10000	16	Advance EIC Payment
136	E10100	16	Other taxes
137	E10250	16	All other taxes (for Table 3.3)
138	E10300	16	Total tax liability (SOI)
139	E10500	16	Tax eligible for checkoff
140	E10550	16	
141	E10570	16	
	Tax payments:		TAX PAYMENTS
✓ 142	E10600	16	Total payments (form)
143	E10605	16	Total tax payments (SOI)

KEY	ELEMENT	POS.	ELEMENT NAME
144	E10700	16	Withheld tax amount
145	E10900	16	Estimated tax payments
146	E11000	16	EIC (form)
147	T11000	16	Earned income credit (taxpayer)
148	E11100	16	Form 4868 payment
149	E11200	16	Excess FICA/RRTA
150	E11250	16	Form 8841 deferral of additional tax
151	E11300	16	Credit for Federal tax on special fuels
152	S11300	16	Credit for Federal tax on special fuels(Original)
153	E11400	16	Regulated investment company credit
154	E11800	16	All other tax payments (Table AD1)
155	E11900	+/- 16	Balance due (+) / Overpayment (-)
158	S11900	+/- 16	Balance due (+) / Overpayment (-)(Original)
157	E12000	16	Credit elect amount
158	E12100	16	Overpayment refunded
159	E12200	16	Predetermined estimated tax penalty
160	E12300	16	
161	E12400	16	
PROCESSING ITEMS			
162	E14000	16	Selection amount
163	E14005	16	Positive income
164	E14010	16	Negative income
165	E14020	16	Computed selection amount
166	E14030	16	Computed BEA selection amount
ALTERNATIVE INCOME CONCEPT			
167	E15030	16	Nondeductible passive losses current year
168	E15040	+/- 16	Retrospective income
ITEMIZED DEDUCTIONS		SCHEDULE A	
Medical and Dental Expenses			
169	E17000	16	Total deduction
170	T17000	16	Total deduction (taxpayer)
171	E17500	16	Total medical expenses
172	T17500	16	Total medical expenses (taxpayer)
173	E17750	16	AGI limitation
Taxes Paid Deduction:			
174	E18300	16	Total
175	T18300	16	Total (taxpayer)
176	E18400	16	State and local income taxes
177	E18500	16	Real estate tax
178	E18800	16	Personal property taxes
179	E18900	16	Other taxes
Interest Paid Deduction:			
180	E19200	16	Total interest deduction
181	T19200	16	Total interest paid deduction (taxpayer)
182	E19300	16	Total, Home Mortgage Interest
183	E19400	16	Financial Institution
184	E19500	16	Personal /seller
185	E19530	16	Deductible points
186	E19570	16	Investment interest paid
187	E19575	16	Investment interest not supported by Form 4952

KEY	ELEMENT	POS.	ELEMENT NAME
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CONTRIBUTIONS DEDUCTION:

188	E19700	16	Total
189	T19700	16	Total (taxpayer)
190	E19800	16	Cash
191	E20100	16	Other than cash
192	T20100	16	Other than cash (taxpayer)
193	E20200	16	Carryover
194	E20300	16	Moving expenses
195	T20300	16	Moving expenses (taxpayer)
196	E20400	16	Miscellaneous deductions subject to AGI limitation
197	T20400	16	Misc. deductions subject to AGI limitation (T/P)
198	E20500	16	Net casualty or theft loss
199	T20500	16	Net casualty or theft loss (taxpayer)
200	E20550	16	Unreimbursed employee business expense
201	E20575	16	Unreimbursed employee business exp not supported by 2106
202	E20600	16	Tax preparation fee
203	E20610	16	
204	E20750	16	Two percent of AGI
205	T20750	16	Two percent of AGI (taxpayer)
206	E20800	16	Net limited miscellaneous deductions
207	T20800	16	Net limited miscellaneous deductions (taxpayer)
208	E20900	16	Gambling loss deduction
209	T20900	16	Non-limited miscellaneous deductions (taxpayer)
210	E20950	16	Other miscellaneous deductions (limited)
211	E21000	16	Miscellaneous deductions other than gambling
212	E21020	16	Total unlimited Misc deductions
213	E21040	16	Itemized deduction limitation
214	E21050	16	Total miscellaneous deductions
215	E21060	16	Total itemized deductions before limitation (Sch A)

INTEREST AND DIVIDEND INCOME

SCHEDULE B

216	E21090	16	Schedule B interest
217	E21100	16	Excludable savings bond interest
218	E21150	16	Schedule B dividends
219	E21200	16	Capital gain distributions Sch B
220	E21250	16	Nontaxable distributions

CAPITAL GAINS

SCHEDULE D

221	E21500	16	Total sales (Form 1099 amount)
222	E21550	16	Short-term sales price
223	E21610	16	Short term gain from other Form (2119)
224	E21615	16	Short term loss from other Form (2119)
225	E21650	16	
226	E21700	16	Short-term partnership/S-Corp. gain
227	E21750	16	Short-term partnership/S-Corp. loss
228	E21800	16	Short-term loss carryover
229	E21850	16	Short-term gains
230	T21850	16	Short-term gains (taxpayer)
231	E21900	16	Short-term losses
232	T21900	16	Current short-term losses (taxpayer)
233	E22250	+/- 16	Net short-term gain or loss
234	E22260	16	Short-term nondeductible loss
235	E22270	16	Long-term sales price
236	E22310	16	Long-term gain from other forms
237	E22315	16	Long-term loss from other forms

KEY	ELEMENT	POS.	ELEMENT NAME
238	E22350	16	Long-term partnership/S-Corp. gain
239	E22360	16	Long-term partnership/S-Corp. loss
240	E22370	16	Schedule D capital gain distributions
241	E22390	16	Long-term loss carryover
242	E22400	16	Long-term current gains
243	T22400	16	Long-term current gains (taxpayer)
244	E22500	16	Long-term current losses
245	T22500	16	Long-term current losses (taxpayer)
246	E23250	+/- 16	Net long-term gains or losses
247	E23300	16	Long-term nondeductible loss
248	E23650	+/- 16	Net capital gain before exclusion/loss before limit
249	E23680	+/- 16	Undetermined nondeductible loss/carryover
250	E23670	16	Long-term gains in excess of short-term losses (punched) (PY)
251	E23680	16	Long-term gains in AGI (PY)
252	E23690	16	Capital gains exclusion (PY)
253	E23900	+/- 16	Combined capital gains less losses
254	E24000	+/- 16	Combined long term capital gains less losses
255	E24510	16	Sch D gain for tax computation
256	E24520	16	Tentative taxable income less Sch D gain
257	E24530	16	Minimum taxable income for bracket
258	E24540	16	Taxable income less Sch D gain
259	E24550	16	Sch D gain subject to 28% tax rate
260	E24560	16	Non-Schedule D tax
261	E24570	16	Schedule D gain tax
262	E24580	16	Schedule D tax
263	E24640	16	Short-term loss carryover
264	E24850	16	Long-term loss carryover
SUPPLEMENTAL INCOME SCHEDULE			SCHEDULE E
Rent and Royalty:			
265	E25300	16	Total income
266	E25350	16	Total rents received
267	T25350	16	Total rents received (taxpayer)
268	E25360	16	Total royalties received
269	T25360	16	Total royalties received (taxpayer)
270	E25370	16	Mortgage interest financial institution
271	T25370	16	Mortgage interest paid to financial institution (taxpayer)
272	E25380	16	Other interest
273	E25400	16	Rental deduction
274	T25400	16	Rental deduction (taxpayer)
275	E25430	16	Royalty deduction
276	E25470	16	Royalty depletion
277	E25500	16	Rental depreciation
278	T25500	16	Rental depreciation (taxpayer)
279	E25700	+/- 16	Rent net income or loss

KEY	ELEMENT	POS.	ELEMENT NAME
280	E25800	+/- 16	Royalty net income or loss
281	E25820	16	Deductible rental loss
282	E25830	16	Nondeductible rental loss
283	E25840	16	Suspended loss carryover
284	E25850	16	Rent/Royalty net income
285	T25850	16	Rent/Royalty net income (taxpayer)
286	E25860	16	Rent/Royalty net loss
287	T25860	16	Rent/Royalty net loss (taxpayer)
288	E25870	+/- 16	Net income or loss, rent and royalty
289	S25870	+/- 16	Net income or loss, rent and royalty (Revenue Processing)
290	E25900	16	
291	E25910	16	
Partnership and S-Corporation:			SCHEDULE E (CONT.)
292	E25920	16	Partnership total passive loss
293	E25940	16	Partnership total passive income
294	E25960	16	Partnership total non-passive loss
295	E25980	16	Partnership total non-passive income
296	E26100	16	S-Corporation Section 179 expense deduction
297	E26110	16	Partnership Section 179 expense deduction
298	E26160	16	S-Corporation total passive loss
299	E26170	16	S-Corporation total passive income
300	E26180	16	S-Corporation total non-passive loss
301	E26190	16	S-Corporation total non-passive income
302	E26200	16	Combined total income
303	T26200	16	Combined total income (taxpayer)
304	E26250	16	Combined total loss
305	T26250	16	Combined total loss (taxpayer)
306	E26270	+/- 16	Combined Partnership and S-Corp net income or loss
Estate or Trust:			SCH. E
307	E26320	16	Estate and Trust total passive loss
308	E26340	16	Estate and Trust total passive income
309	E26380	16	Estate and Trust total non-passive loss
310	E26380	16	Estate and Trust total non-passive income
311	E26390	16	Total income
312	T26390	16	Total income (taxpayer)
313	E26400	16	Total loss
314	T26400	16	Total loss (taxpayer)
315	E26500	+/- 16	Estate and Trust net income or loss
316	E26600	16	
317	E26700	16	
318	E26900	16	Refund Windfall Profit Tax
319	E27000	16	Withheld Windfall Profit Tax
320	E27100	+/- 16	Real estate mortgage investment conduit income or loss
Total Rent Net Income or Loss:			SCH. E
321	E27150	+/- 16	Total rent net income or loss: total
322	E27200	+/- 16	Farm rent net income or loss
323	T27200	+/- 16	Farm rent net income or loss (taxpayer)
324	E27300	+/- 16	Sch E profit/loss loss
325	E27310	+/- 16	Total rental and royalty net income or loss
326	E27400	16	
327	E27410	16	

KEY	ELEMENT	POS.	ELEMENT NAME
			CREDIT FOR THE ELDERLY OR DISABLED SCHEDULE R
328	E28100	16	Total disability income
329	E28200	16	Taxable disability and pension income
330	E28300	16	Modified base amount
331	E28400	16	Nontaxable disability and pension benefits
332	E28500	16	Modified AGI
333	E28600	16	One-half modified AGI
334	E28700	16	Schedule R total income
335	E28800	16	Credit subject to 15% limitation
336	E28900	16	Credit for elderly & permanently totally disabled
			SOCIAL SECURITY SELF EMPLOYMENT TAX SCHEDULE SE
✓ 337	E29000	+/- 16	SE net farm profit/loss, total
338	E29020	+/- 16	Primary
339	E29050	+/- 16	Secondary
✓ 340	E29070	+/- 16	SE net SCH. C profit/loss, total
341	E29100	+/- 16	Primary
342	E29120	+/- 16	Secondary
343	E29130	+/- 16	SE net earnings: Total
344	E29150	+/- 16	Primary
345	E29170	+/- 16	Secondary
346	E29190	16	SE Combined net earning, total
347	E29200	16	Primary
348	E29250	16	Secondary
349	E29275	16	SE Net Earning Total
350	E29300	16	Primary
351	E29325	16	Secondary
352	E29350	16	
353	E29375	16	SE Wages Total
354	E29400	16	Primary
355	E29450	16	Secondary
356	E29500	16	SE Social security tax, total
357	E29550	16	Primary
358	E29600	16	Secondary
359	E29625	16	Medicare-qualify-Govt-Wages Total
360	E29650	16	Primary
361	E29675	16	Secondary
362	E29800	16	Total Medicare Income
363	E29900	16	Primary
364	E29950	16	Secondary
365	E29975	16	Medicare tax Total
366	E30000	16	Primary
367	E30050	16	Secondary
368	E30100	16	Church wages, total
369	E30200	16	Primary
370	E30300	16	Secondary
371	E30400	16	SE Income, total
372	E30450	16	Primary
373	E30500	16	Secondary
374	E30600	16	Self-employment tax, total
375	E30700	16	Primary
376	E30800	16	Secondary

KEY	ELEMENT	POS.	ELEMENT NAME
✓ 377	E31150	16	SE farm optional method, total
378	E31170	16	Primary
379	E31200	16	Secondary
✓ 380	E31220	16	SE non-farm optional method, total
381	E31250	16	Primary
382	E31300	16	Secondary
383	E31310	16	
384	E31320	16	
	FOREIGN TAX CREDIT		FORM 1116
385	E31400	16	Total foreign tax paid
386	E31500	16	Total foreign tax available for credit
387	E31600	16	Reduction in foreign tax
	EMPLOYEE BUSINESS EXPENSE		FIRST FORM 2106
388	E31720	16	Vehicle expenses
389	E31740	16	Parking fees, tolls, and local transportation
390	E31760	16	Overnight Travel Expense
391	E31780	16	Other business expense
392	E31800	16	Meals and entertainment, gross
393	E31820	16	Gross expenses other than meals and entertainment
394	E31840	16	Unreported reimbursements, other than meals & entertainment
395	E31860	16	Unreported reimbursements, meals & entertainment
396	E31960	+/- 16	Other expenses, net
397	E31980	16	Net meals & entertainment expenses, before limitation
398	E32000	16	Meals and entertainment limitation
399	E32020	16	Net meals and entertainment expenses after limitation
400	E32040	16	Total net employee business expenses
401	E32050	16	
402	E32060	16	
	EMPLOYEE BUSINESS EXPENSES		SECOND FORM 2106
403	E32100	16	Vehicle expenses
404	E32120	16	Parking fees, tolls, and local transportation
405	E32140	16	Overnight Travel expenses
406	E32160	16	Other business expenses
407	E32180	16	Meals and entertainment, gross
408	E32200	16	Gross expenses other than meals & entertainment
409	E32220	16	Unreported reimbursements, other than meals & entertainment
410	E32240	16	Unreported meals and entertainment reimbursements
411	E32260	+/- 16	Other expenses, net
412	E32280	16	Net meals and entertainment expenses, before limitation
413	E32300	16	Meals and entertainment limitation
414	E32320	16	Net meals and entertainment expenses, after limitation
415	E32340	16	Total net employee business expenses
416	E32350	16	
417	E32360	16	
	EMPLOYEE BUSINESS EXPENSES		COMBINED FORM 2106
418	E32400	16	Combined Vehicle Expenses
419	E32410	16	Combined Parking Fees, Tolls & Local Trans.
420	E32420	16	Combined Overnight Travel Expenses
421	E32430	16	Combined Other Business Expenses
422	E32440	16	Combined Gross Meals & Entertainment Expenses
423	E32450	16	Combined Gross Expenses other than Meals & Entertainment

KEY	ELEMENT	POS.	ELEMENT NAME
424	E32455	16	Combined Unreported Reimbursements other than Meals & Entertainment
425	E32460	16	Combined Unreported Meals & Entertainment Reimbursement
426	E32465	+/- 16	Combined Other Expenses, Net
427	E32470	16	Combined Net Meals & Entertainment before Limitation
428	E32475	16	Combined Meals & Entertainment Limitation
429	E32480	16	Combined Meals & Entertainment Expenses after Limit
430	E32485	16	Combined Total Net Employee Business Expenses
	SALE OR EXCHANGE OF PRINCIPAL RESIDENCE		FORM 2119
431	E32550	16	Sales Price of Residence
432	E32570	16	Amount realized on sale of residence
433	E32600	16	Form 2119 exclusion
434	E32610	16	Gains Included In AGI
435	E32615	16	Exclusion and fixing up expense
436	E32620	16	Adjusted Sales Price
437	E32630	16	Cost of New Residence
438	E32640	16	Gain taxable this year
439	E32650	16	Gain on sale of residence
440	E32660	16	Gain postponed
	CHILD CARE CREDIT		FORM 2441
441	E32700	16	Total expenses
442	E32800	16	Qualifying Individual expenses
443	E32820	16	Young Child Expense Amount
444	E32840	16	Excluded benefits
445	E32860	16	Net qualifying expenses
446	E32880	16	Primary earned income
447	E32890	16	Secondary earned income
448	E32900	16	Earned income limitation
449	E33000	16	Expense limited to earned income
450	E33200	16	Credit based on current year expenses
451	E33300	16	Credit based on prior year expenses
452	E33400	16	Form 2441 credit
453	E33420	16	Employer provided benefits for dependent care
454	E33450	16	Amt-Forfeited
455	E33460	16	Total qualified dependent care expenses
456	E33470	16	Earned Income Part III
457	E33480	16	Form 2441 Taxable dependent care benefits
458	E33490	16	
459	E33500	16	
	FOREIGN EARNED INCOME		FORM 2555
460	E35200	16	Total earned income exclusion
461	E35300	16	Primary
462	E35400	16	Secondary
463	E35500	16	Housing deduction, total
464	E35600	16	Primary
465	E35700	16	Secondary
466	E35800	16	Deduction allocable to excluded income, total
467	E35900	16	Primary
468	E36000	16	Secondary
	FORM 4797: SALES OF BUSINESS PROPERTY		
469	E40000	16	Ordinary residence gain
470	E40010	16	Livestock Depreciation

KEY	ELEMENT	POS.	ELEMENT NAME
COMPUTATION OF INVESTMENT CREDIT			FORM 3488
471	E48800	18	Regular investment credit for transition property
472	E48650	18	REFORESTATION-CREDIT
473	E48800	18	Transition 30-year buildings qualify credit
474	E48900	18	Transition 40-year buildings qualify credit
475	E49000	18	Qualified credit for Transitional certified Historic Structures
476	E49100	18	Post - 86 expenditures for Pre-1938 buildup
477	E49200	18	Post - 86 expenditures for certified historic structures
478	E49300	18	Regular credit from cooperative
479	E50100	18	Tentative current-year BEIC
480	E50150	18	Transition-Property-Credit
481	E50200	18	Current year investment credit
482	E50300	18	Disallowed invest credit due to passive activity
483	E50400	18	
484	E50500	18	
GENERAL BUSINESS CREDIT			FORM 3800
485	E53220	18	Statutory investment credit
486	E53240	18	Jobs credit
487	E53280	18	Alcohol fuels tax credit
488	E53280	18	Research credit
489	E53300	18	Low-income housing credit
490	E53305	18	Enhanced oil recovery credit
491	E53310	18	Disabled access credit
492	E53315	18	Electricity Prod Credit
493	E53318	18	Other Current Year Credits
494	E53320	18	Current year general business credits
495	E53340	18	Current year Passive activity credit
496	E53350	18	Current year gen bus credit less passive act credits
497	E53380	18	Passive activity credit allowed amount
498	E53400	18	Credits carried forward from prior year
499	E53410	18	Tentative general business credit
500	E53470	18	Adjusted income tax liability
501	E53475	18	Tentative minimum tax
502	E53480	18	Excess adjusted income tax liability
503	E53490	18	General business credit computed
504	E53500	18	Maximum allowable general business credit
505	E53510	18	
506	E53520	18	
CREDIT FOR FEDERAL TAX ON FUELS			FORM 4136
507	E53800	18	Diesel vehicle credit
508	E53820	18	Gasoline
509	E53840	18	Gasohol
510	E53860	18	Diesel fuel
511	E53880	18	Special motor fuels
512	E53700	18	Gasoline used in aviation
513	E53720	18	Aviation fuel other than gasoline
514	E53740	18	Gasoline used to make gasohol
515	E53760	18	Diesel-fuel-for-buses-amt
516	E53860	18	Total income tax credit: Form 4136
517	E53870	18	
518	E53880	18	

KEY	ELEMENT	POS.	ELEMENT NAME
DEPRECIATION AND AMORTIZATION			FORM 4562
519	E54000	16	Section 179 cost after limit
520	E54005	16	Total-Cost-Sect-179-Property
521	E54010	16	Listed Prop., Elected Cost
522	E54015	16	Total-Elected-Cost-Sect-179
523	E54020	16	Tentative section 179 deduction
524	E54040	16	Form 4562 taxable income limit
525	E54060	16	Prior year carryover of Section 179 deduction
526	E54100	16	Section 179 property, deduction
527	E54200	16	MACRS property, 3-year, cost
528	E54400	16	MACRS property, 3-year, deduction
529	E54500	16	MACRS property, 5-year, cost
530	E54700	16	MACRS property, 5-year, deduction this year
531	E54720	16	MACRS 7-year property, cost
532	E54760	16	MACRS 7-year property, deduction
533	E54800	16	MACRS property, 10-year, cost
534	E55000	16	MACRS property, 10-year, deduction this year
535	E55200	16	MACRS 15-year property, cost
536	E55300	16	MACRS 15-year property, deduction
537	E55800	16	MACRS 20-year property, cost
538	E56000	16	MACRS 20-year property, deduction
539	E56100	16	Residential Rental property, cost
540	E56300	16	Residential Rental property, deduction this year
541	E56400	16	Non-residential rental property, cost
542	E56500	16	Non-residential rental property, deduction
543	E57600	16	Recovery property, undetermined type, cost
544	E57700	16	Recovery property, undetermined type, deduction
545	E57800	16	Total cost of recovery property (MACRS)
546	E57900	16	Total current year recovery property (MACRS) deduction
547	E57910	16	Alternative Depreciation System (ADS) class life, cost
548	E57930	16	ADS class life, deduction
549	E57950	16	ADS 12 year, cost
550	E57960	16	ADS 12 year, deduction
551	E57980	16	ADS 40 year, cost
552	E58000	16	ADS 40 year, deduction
553	E58020	16	Total cost of current year ADS property
554	E58040	16	Total current year ADS property deduction
555	E58060	16	Listed recovery property, basis for depreciation
556	E58080	16	Listed recovery property, deduction
557	E58100	16	MACRS deduction for assets acquired prior to 1993
558	E58120	16	Sect 168 nonrecovery property deduction this year
559	E58140	16	ACRS nonrecovery property depreciation property
560	E58160	16	Total depreciation deduction
561	E58180	16	Basis, capitalized
562	E58200	16	Total cost of amortizable property
563	E58250	16	Amortization deduction for prior year assets
564	E58300	16	Total amortization deduction
565	E58320	16	Taxpayer's total deducted amount
FARM RENTAL INCOME AND EXPENSES			FORM 4835
566	E58330	16	Total Cooperative Distributions
567	E58340	16	Agricultural Program Payments
568	E58345	16	Taxable Agricultural Program Payment
569	E58350	16	Commodity Credit Corporation (CCC) loans
570	E58380	16	Income from Livestock and Corp. Production

KEY	ELEMENT	POS.	ELEMENT NAME
571	E58370	16	CCC Loan Reported under Election
572	E58380	16	Crop Ins Proceeds/Disaster Payments Received
573	E58385	16	Taxable Crop Ins Proceeds/Disaster Payments Received
574	E58390	+/- 16	Form 4835 Other Income
575	E58400	+/- 16	Gross farm rent
576	E58410	16	Custom Hire Expense
577	E58420	16	Depreciation and Section 179 expenses
578	E58425	16	Employee benefit program
579	E58430	16	Gasoline, Fuel and Oil Expense
580	E58440	16	Mortgage interest
581	E58450	16	Seeds and Plants Purchased
582	E58480	16	Other interest
583	E58485	16	Labor Hired
584	E58470	16	Other expenses, total
585	E58475	16	Pension and profit sharing plans
586	E58480	16	Total expenses
587	E58490	16	Supplies-Purchased-Frm-4835
588	E58500	+/- 16	Net farm rental income (loss)
589	E58520	16	Deductible loss
590	E58540	+/- 16	Nondeductible loss/loss carryover
591	E58560	16	
592	E58570	16	
593	E58580	16	
			INVESTMENT INTEREST EXPENSE DEDUCTION FORM 4952
594	E58900	16	Current year investment interest
595	E58950	16	Total investment interest
596	E58960	16	Net investment income
597	E58970	+/- 16	Gross income, property held for investment
598	E58975	16	Net Gain, disposal of property held for investment
599	E58980	16	Net Capital Gain from disposal of property
600	E58985	16	Net gain from disposition of property less net capital gain
601	E58990	16	Investment Income Amount
602	E58995	+/- 16	Investment income
603	E59100	16	Investment Expenses
604	E59200	16	Disallowed prior year interest expenses
605	E59280	16	Disallowed investment interest
606	E59280	16	Allowable investment interest
607	E59290	16	
608	E59300	16	
			TAX ON LUMP-SUM DISTRIBUTIONS FORM 4972
609	E59400	16	Capital gain from Form 1099-R
610	E59410	16	Ordinary Income from Form 1099-R
611	E59420	16	Death-benefit-exclusion
612	E59430	16	Total-taxable-amt
613	E59440	16	Current-annuity-value
614	E59450	16	Adjusted-taxable-amt
615	E59460	16	Minimum distribution allowance
616	E59470	16	Federal-estate-tx
617	E59475	16	Tentative tax I
618	E59480	16	Tentative tax II
619	E59485	16	5-year/10-year averaging tax
620	E59490	16	Frm-4972-tax

KEY	ELEMENT	POS.	ELEMENT NAME
EARNED INCOME CREDIT (Schedule EIC)			
621	E59500	16	EIC wages
622	E59520	16	NON-taxable earned income
623	E59540	+/- 16	EIC self-employment income
624	E59560	+/- 16	EIC earned income
625	T59560	+/- 16	EIC earned income (taxpayer)
626	E59580	16	Basic Earned Income Credit
627	E59600	16	EIC Health Insurance Premium
628	E59620	16	EIC Health Insurance Credit
629	E59640	16	EIC Young Child Credit
630	E59660	16	SCH-EIC-tot-credit
631	E59680	16	EIC used to offset income tax before credits
632	E59700	16	EIC used to offset all other taxes except adv EIC
633	E59720	16	EIC refundable portion
634	E59740	16	EIC in excess of advance EIC payments
635	E59760	16	Advance EIC payments in excess of EIC
636	E59770	16	
637	E59780	16	
DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY FORM 6198			
638	E59800	+/- 16	Overall profit/loss
639	E59820	16	At risk amount
640	E59840	16	Deductible loss
641	E59850	16	
642	E59860	16	
ALTERNATIVE MINIMUM TAX - INDIVIDUALS FORM 6251			
643	E60000	+/- 16	Taxable income
644	E60100	16	Net operating loss deduction
645	T60100	16	Net operating loss deduction (T/P)
646	E60130	16	Itemized deduction limitation
647	E60180	16	Standard deduction
648	E60200	+/- 16	Medical and dental expense
649	E60220	16	Net limited miscellaneous deduct
650	E60240	16	Sch A taxes deduction
651	E60260	16	State income tax refund
652	E60280	16	
653	E60290	16	Frm-6251-home-mortgage-int
654	T60290	16	Frm-6251-home-mortgage-int (T/P)
655	E60300	+/- 16	Form 6251 Investment interest expense
656	T60300	+/- 16	Form 6251 Investment interest (T/P)
657	E60340	+/- 16	Depreciation of property Post 1986
658	T60340	+/- 16	Depreciation of property (T/P)
659	E60400	+/- 16	Circulation and research expenditures
660	E60405	+/- 16	Circulation expenditures
661	E60410	+/- 16	Research and experimental
662	E60420	+/- 16	Mining costs
663	E60440	+/- 16	Long-term contracts
664	E60460	+/- 16	pollution ctrl facilities
665	E60480	+/- 16	Install sales of property
666	E60500	+/- 16	Adjust gain or loss
667	T60500	+/- 16	Adjust gain or loss (T/P)

KEY	ELEMENT	POS.	ELEMENT NAME
668	E60550	+/- 16	Incentive-Stock options
669	T60550	+/- 16	Incentive-Stock options (T/P)
670	E60600	+/- 16	Certain loss limitations
671	E60640	+/- 16	Tax shelter farm activities
672	E60660	+/- 16	Related adjustments
673	E60680	+/- 16	Passive activity loss
674	T60680	+/- 16	Passive activity loss (T/P)
675	E60720	+/- 16	Benefit of estate and trust
676	T60720	+/- 16	Benefit of estate and trust (T/P)
677	E60730	+/- 16	Other adjustments
678	E60800	+/- 16	Alternative minimum tax total adjustments
679	E60820	+/- 16	Charitable deduction
680	E60840	16	Tax exempt interest
681	T60840	16	Tax exempt interest (T/P)
682	E60860	+/- 16	Depletion
683	E60880	+/- 16	Other tax preferences
684	E60890	16	Accelerated depreciation Real Prop.
685	E60895	16	Accelerated depreciation Leased Prop.
686	E60900	16	Depreciation
687	E61400	16	Intangible drilling costs
688	E61450	+/- 16	Other adjustments and preferences
689	T61450	+/- 16	Other adjustments and preferences (taxpayer)
690	E61800	+/- 16	Alternative minimum tax income preference, items total
691	E61850	+/- 16	Total adjustments and preferences
692	E61900	+/- 16	Tentative alternative minimum taxable income
693	E61950	16	Energy preference adjustment
694	E62000	16	Alternative tax net operating loss
695	T62000	16	Alternative tax net operating loss (T/P)
696	E62100	+/- 16	Alternative minimum taxable income
697	E62200	16	Form 6251 exemption amount
698	E62300	16	Form 6251 gross exemption amount
699	E62400	16	Alternative minimum taxable income less gross exemption
700	E62500	16	Reduction in exemption amount
701	E62600	16	Limited exemption amount
702	E62700	16	Alternative minimum taxable less limited exemption
703	E62800	16	Alternative minimum tax before credits
704	T62800	16	Alternative minimum tax before credits (T/P)
705	E62900	16	Form 6251 foreign tax credit
706	T62900	16	Form 6251 foreign tax credit (T/P)
707	E63000	16	Tentative alternative minimum tax
708	E63100	16	Form 6251 income tax before tax credits
709	E63200	16	Form 6251 alternative minimum tax
710	E63300	16	
711	E63310	16	
MORTGAGE INTEREST CREDIT			FORM 8396
712	E64000	16	Tentative mortgage interest credit
713	E64020	16	Mortgage interest credit carryover from 3rd prior year
714	E64040	16	Mortgage interest credit carryover from 2nd prior year
715	E64060	16	Mortgage interest credit carryover from prior year
716	E64080	16	Mortgage interest credit before statutory reductions
717	E64200	16	Mortgage interest credit
PASSIVE ACTIVITY LOSS LIMITATION			FORM 8582
718	E65000	16	Active rental net income before 10/23/86 (PY)

KEY	ELEMENT	POS.	ELEMENT NAME
719	E85100	16	Active rental net loss before 10/23/86 (PY)
720	E65200	+/- 16	Active rental net income/loss before 10/23/86 (PY)
721	E85300	16	Active rental net income after 10/22/86
722	E65400	16	Active rental net loss after 10/22/86
723	E85500	+/- 16	Active rental net income/loss after 10/22/86 (PY)
724	E65550	+/- 16	Active rental net income/loss (PY)
725	E85570	16	Prior year unallowed active losses
726	E65600	+/- 16	Combined year active rental net income/loss
727	E65700	16	Passive activity net income before 10/23/86 (PY)
728	E65800	16	Passive activity net loss before 10/23/86 (PY)
729	E65900	+/- 16	Passive activity net income/loss before 10/23/86 (PY)
730	E66000	16	Passive activity net income after 10/22/86
731	E66100	16	Passive activity net loss after 10/22/86
732	E66200	+/- 16	Passive activity net income/loss after 10/22/86 (PY)
733	E66250	+/- 16	Passive activity net income/loss (PY)
734	E66270	16	Prior year unallowed passive losses
735	E66300	+/- 16	Combined year passive activity net income/loss
736	E66400	+/- 16	Passive and rental net income/loss
737	E66500	16	Rental net loss for computing allowance
738	E66800	16	Maximum modified AGI
739	E66700	16	Actual modified AGI
740	E66800	16	Modified AGI subject to reduction
741	E66900	16	Reduced modified AGI
742	E67000	16	Allowable rental activity loss
743	E67100	16	Net losses from all activity before 10/23/86 (PY)
744	E67200	16	Excludable rental losses in computing phase-in (PY)
745	E67300	16	Non-rental net losses before 10/23/86 (PY)
746	E67400	16	All net losses less allowable rental loss (PY)
747	E67500	16	Net loss amount subject to phase-in (PY)
748	E67800	16	Phase-in amount for computing total losses (PY)
749	E67700	16	allowable rental loss (PY)
750	E67800	16	Passive activity loss allowed (PY)
751	E67900	16	New income for all activities
752	E68000	16	Total passive activity loss allowed
753	E68005	16	Total allowable passive losses (Returns Processing)
LOW INCOME HOUSING CREDIT			FORM 8586
754	E68080	16	Total eligible basis
755	E68080	16	Total qualified basis
756	E68100	16	Total tentative credit
757	E68120	16	Flow-through credit
758	E68140	16	Current year credit
759	E68160	16	Nondeductible housing credit
760	E68180	16	Credit limitation
761	E68200	16	Low income housing credit
NONDEDUCTIBLE IRA CONTRIBUTIONS			FORM 8606
762	E68300	16	Basis in IRA's up to last day of previous tax year, primary
✓ 763	E68500	16	Current tax yr's nondeductible IRA contribution, primary
764	E68550	16	Prior yr. basis plus this year contributions, primary
765	E68600	16	Nondeductible IRA contribution made in current year, primary
766	E68700	16	Net nondeductible IRA contributions, primary
767	E69000	16	Value of IRA's end of tax year, primary
768	E69100	16	IRA distributions during tax year, primary
769	E69200	16	Total value of IRA's primary

KEY	ELEMENT	POS.	ELEMENT NAME
770	E69400	16	Nontaxable distributions for tax year, primary
771	E69500	16	Basis in IRA's end of tax year, primary
772	E69550	16	Total basis in IRA's, primary
773	E69555	16	Taxable distributions for tax year, primary
774	E69570	16	Basis in IRA's up to last day of previous tax year, secondary
✓ 775	E69600	16	Current tax year's nondeductible IRA contribution, secondary
776	E69650	16	Total basis in IRA's secondary
777	E69700	16	Nondeductible IRA contribution made in current yr, secondary
778	E69720	16	Net nondeductible IRA contributions, secondary
779	E69740	16	Value of IRA's end of tax year, secondary
780	E69750	16	IRA distributions for tax year, secondary
781	E69770	16	Total value of IRA's secondary
782	E69800	16	Non-taxable distributions for tax year, secondary
783	E69810	16	Basis in IRA's end of tax year, secondary
784	E69820	16	Total basis in IRA's, secondary
785	E69830	16	Taxable distributions for tax year, secondary
786	E70700	16	Current tx yr's nonded IRA's contributions, total
787	E70800	16	Basis in IRA's, up to last day of previous tax year, total
788	E70900	16	Combined ratio of nondeductible IRA contributions to total value of IRA's as of end of tax year
789	E71000	16	Total prior yr. basis plus this yr. contributions
✓ 790	E71100	16	Total nondeductible IRA contributions made in current year
791	E71200	16	Total net nondeductible IRA contributions
792	E71300	16	Combined IRA distributions during tax year
793	E71500	16	Total value of IRA's at end of tax year
794	E71550	16	Combined value of IRA's at end of tax year
795	E71600	16	Total nontaxable distributions for tax year
796	E71700	16	Total basis in IRA at end of tax year
797	E71750	16	Combined basis in IRA at end of tax year
798	E71800	16	Total taxable distributions for tax year
LOW INCOME HOUSING CREDIT			FORM 8809A
799	E72000	16	Eligible basis of building
800	E72020	16	Qualified basis of building
801	E72040	16	Credit for building
TAX FOR CHILDREN UNDER AGE 14 WITH UNEARNED INCOME			FORM 8815
802	E72800	16	Form 8815 gross unearned income
803	E72900	16	Form 8815 deductions
804	E73000	16	Net investment income
805	E73100	16	Net unearned income
806	E73200	16	Parents taxable income
807	E73300	16	Other children's unearned income
808	E73400	16	Total form 8815 income
809	E73500	16	Tax on F8815 income
810	E73550	16	Family-Net-Capital-Gain-Amt
811	E73600	16	Parent's tax
812	E73650	16	Parent's-Net-Capital-Gain-Amt
813	E73700	16	Difference between tax on parent's taxable income plus children's investment income and tax on parent's income
814	E73800	16	Combined net investment inc of all children in the household
815	E73900	16	Child's net investment inc as a percent of net investment
816	E74000	16	Investment income taxed at parent's marginal tax rate
817	E74100	16	Excess of child's income over net investment income

KEY	ELEMENT	POS.	ELEMENT NAME
818	E74150	16	Child's Net Capital Gain Amount
819	E74160	16	Tax on child's excess income
820	E74200	16	Tax on net taxable income
821	E74300	16	Tax on earned income
822	E74400	16	Form 8615 tax
823	E74500	16	
824	E74600	16	
CREDIT FOR PRIOR YEAR MINIMUM TAX FORM 8801			
826	E80000	+/- 16	Form 8801 taxable income
828	E80100	+/- 16	Exclusion Adjustments and preference
827	E80150	16	Minimum tax credit /net operating loss
828	E80200	16	Total income form 8801
829	E80300	16	Form 8801 exemption amount
830	E80400	16	Phase-out exemption
831	E80500	16	Form 8801 adjustment income
832	E80600	16	Form 8801 limited exemption amount
833	E80700	16	Form 8801 adjusted income limitation
834	E80800	16	Form 8801 net income
835	E80900	16	Tentative minimum tax on exclusion items before Form 8801 foreign tax credit
836	E81000	16	Form 8801 foreign tax credit
837	E81100	16	Tentative minimum tax on exclusion items
838	E81200	16	Form 8801 income tax before credits
839	E81300	16	Net minimum tax on exclusion items
840	E81400	16	Prior year alternative minimum tax
841	E81500	+/- 16	Adjusted net minimum tax
842	E81600	16	Carry forward minimum tax credit from prior year
843	E81700	16	Unallowed nonconventional fuel credit
844	E81800	16	Form 8801 current year income tax after credits
845	E81900	16	Adjusted income tax before credit
846	E82000	16	Allowable minimum tax credit
847	E82100	16	Allowable minimum tax carry forward
848	E82200	16	Carry forward of minimum tax credit
849	E82400	16	
850	E82500	16	
PARENTS ELECTION TO REPORT CHILD'S INTEREST/DIVIDENDS FORM 8814-1ST			
851	E83080	16	Child's taxable interest
852	E83080	16	Child's tax exempt interest
853	E83100	16	Child's gross dividends
854	E83120	16	Child's nontaxable distributions
855	E83140	16	Child's taxable dividends
856	E83160	16	Child's gross taxable interest and dividend
857	E83180	16	Child's net taxable interest and dividends
858	E83185	16	Child's net tax cap gain distribution
859	E83190	16	Interest and dividend income taxed at 15% rate
860	E83200	16	Tax of income at 15% rate
FORM 8814-2nd			
861	E83460	16	Child's taxable interest
862	E83480	16	Child's tax-exempt interest
863	E83500	16	Child's gross dividends
864	E83520	16	Child's nontaxable distributions
865	E83540	16	Child's taxable dividends
866	E83560	16	Child's gross taxable interest and dividends

KEY	ELEMENT	POS.	ELEMENT NAME
867	E83580	16	Child's net taxable interest and dividends
868	E83585	16	Child's net tax cap gain distribution
869	E83590	16	Interest and dividend income taxed at 15% rate
870	E83800	16	Tax of income at 15% rate
FORM 8814- 3rd			
871	E83860	16	Child's taxable interest
872	E83880	16	Child's tax-exempt interest
873	E83900	16	Child's gross dividends
874	E83920	16	Child's nontaxable distribution
875	E83940	16	Child's taxable dividends
876	E83960	16	Child's gross taxable interest and dividends
877	E83980	16	Child's net taxable interest and dividends
878	E83985	16	Child's net tax cap gain distribution
879	E83990	16	Interest and dividend income taxed at 15% rate
880	E84000	16	Tax of income at 15% rate
FORM 8814 Combined			
881	E84060	16	Children's taxable interest
882	E84080	16	Children's tax-exempt interest
883	E84100	16	Children's gross dividends
884	E84120	16	Children's nontaxable distribution
885	E84140	16	Children's taxable dividends
886	E84160	16	Children's gross taxable interest and dividends
887	E84180	16	Children's net taxable interest and dividends
888	E84185	16	Child's net tax cap gain distribution
889	E84190	16	Interest and dividends income taxed at 15% rate
890	E84200	16	Tax computed at 15% rate
891	E84210	16	Additional form 8814 net income amount
892	E84220	16	Additional form 8814 tax amount
EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS FORM 8815			
893	E85000	16	Total qualified higher education exp
894	E85020	16	Nontaxable ed exp
895	E85040	16	Taxable ed exp
896	E85060	16	Bond proceeds
897	E85080	16	Interest on bond proceeds
898	E85090	16	Ratio of Taxable Education Exp. to Bond Proceeds Frm 8815
899	E86000	16	Interest allocable to taxable portion of education expenses
900	E86020	16	Form 8815 modified AGI
901	E86025	16	Frm-8815-exclusion amount
902	E86030	+/- 16	Frm-8815-Modified AGI less exclusion amount
903	E86035	16	Frm-8815-interest percentage
904	E86040	16	Interest Limit due to modified AGI
905	E86060	16	Excluded bond Int Form 8815
FORM 8841: DEFERRAL OF ADDITIONAL 1993 TAXES			
906	E88000	16	Modified Credits
907	E88030	16	Tax on alternative minimum taxable income
908	E88040	16	Tax less foreign tax credit Form 8841
909	E88060	16	Modified other taxes
Sampling Items		SCH C/F	
910	T89500	16	Inventory, end of year - Schedule C (taxpayer)
911	T89540	+/- 16	Total business receipts (taxpayer)
912	E89610	16	Module 1-5 error indicators
913	E89620	16	Module 2-9 error indicators

KEY	ELEMENT	POS.	ELEMENT NAME
914	E89630	16	Module 3 - 12 error indicators
915	E89640	16	Module 3 - 3 error indicators
916	E89650	16	Module 4 -10 error indicators
917	E89660	16	
918	E89670	16	
919	E89680	16	
920	E89690	16	
COMBINED SCHEDULE C			
921	E90010	+/- 16	Gross (total) income (loss)
922	T90010	+/- 16	Gross (total) income (loss) (taxpayer)
923	E90020	16	Gross receipts
924	T90020	16	Gross receipts (taxpayer)
925	E90030	16	Returns and allowances
926	T90030	16	Returns and allowances (taxpayer)
927	E90040	+/- 16	Income/loss from Sales and Operations
928	E90050	16	Cost of goods sold and/or operations
929	T90050	16	Cost of goods sold and/or operations (taxpayer)
930	E90060	+/- 16	Gross profit (loss)
931	E90080	+/- 16	Other income (loss)
932	T90080	+/- 16	Other income (loss) (taxpayer)
933	E90100	16	Total deductions
934	T90100	16	Total deductions (taxpayer)
935	E90110	16	Advertising expenses
936	E90130	16	Bad debts
937	E90140	16	Car and truck
938	E90160	16	Commissions
939	E90170	16	Depletion
940	E90190	16	Depreciation
941	E90200	16	Employee benefit programs
942	E90210	16	Insurance
943	E90240	16	Mortgage interest
944	E90250	16	Other interest
945	E90260	16	Legal and professional services
946	E90280	16	Office expenses
947	E90290	16	Pension and profit sharing plans
948	E90300	16	Rent on machinery and equipment
949	E90310	16	Rent on other business property
950	E90320	16	Repairs & Maintenance
951	E90325	16	Supplies (not included in Cost of Goods Sold)
952	E90330	16	Taxes and licenses
953	E90340	16	Travel
954	E90345	16	Total meals and entertainment
955	E90350	16	Total meals and entertainment limitation
956	E90355	16	Meals and entertainment deducted
957	E90360	16	Utilities
958	E90370	16	Net wages
959	E90430	16	Other deductions
960	E90435	+/- 16	Tentative Profit/Loss
961	E90438	16	Business-At-Home-Expenses
962	T90438	16	Business at home expenses (taxpayer)
963	E90440	+/- 16	Net profit (loss)
Cost of Goods Sold and Operations			
964	E90450	16	Inventory, beginning of year

KEY	ELEMENT	POS.	ELEMENT NAME
965	E90460	16	Purchases
966	E90470	16	Cost of labor
967	E90480	16	Materials and supplies
968	E90490	16	Other costs
969	E90500	16	Inventory, end of year
970	E90530	16	Business deductions
971	E90540	+/- 16	Business receipts
972	T90540	+/- 16	Business receipts (T/P)
973	E90550	16	Payroll
974	E90580	16	Total interest
975	E90640	+/- 16	Nondeductible Schedule C loss(+) / loss carryover (-)
976	E90650	16	
977	E90680	16	
FIRST SCHEDULE C			
978	E91010	+/- 16	Gross (total) income (loss)
979	T91010	+/- 16	Gross (total) income (loss) (taxpayer)
980	E91020	16	Gross receipts
981	T91020	16	Gross receipts (taxpayer)
982	E91030	16	Returns and allowances
983	T91030	16	Returns and allowances (taxpayer)
984	E91040	+/- 16	Income/loss from Sales and Operations
985	E91050	16	Cost of goods sold and/or operations
986	T91050	16	Cost of goods sold and/or operations (taxpayer)
987	E91060	+/- 16	Gross profit (loss)
988	E91080	+/- 16	other income (loss)
989	T91080	+/- 16	other income (loss) (taxpayer)
990	E91100	16	Total deductions
991	T91100	16	Total deductions (taxpayer)
992	E91110	16	Advertising expense
993	E91130	16	Bad debts
994	E91140	16	Car and truck expenses
995	E91160	16	Commissions
996	E91170	16	Depletion
997	E91190	16	Depreciation
998	E91200	16	Employee benefit programs
999	E91210	16	Insurance
1000	E91240	16	Mortgage interest
1001	E91250	16	Other interest
1002	E91260	16	Legal and professional service
1003	E91280	16	Office expenses
1004	E91290	16	Pension and profit sharing plans
1005	E91300	16	Rent on machine equipment
1006	E91310	16	Rent on other business property
1007	E91320	16	Repairs & Maintenance
1008	E91325	16	Supplies (not included in cost of goods sold)
1009	E91330	16	Taxes and licenses
1010	E91340	16	Travel
1011	E91345	16	Total Meals and entertainment
1012	E91350	16	Total Meals and entertainment limitation
1013	E91355	16	Meals and entertainment deducted
1014	E91360	16	Utilities and telephone
1015	E91370	16	Net wages

KEY	ELEMENT	POS.	ELEMENT NAME
1016	E91430	16	Other deductions
1017	E91435	+/- 16	Tentative Profit/Loss
1018	E91438	16	Business-AT-Home-Expenses
1019	T91438	16	Business -at-home-expns (taxpayer)
1020	E91440	+/- 16	Net profit (loss)
	Cost of Goods Sold and Operations		
1021	E91450	16	Inventory, beginning of year
1022	E91480	16	Purchases
1023	E91470	16	Cost of labor
1024	E91480	16	Materials and supplies
1025	E91490	16	Other Costs
1026	E91500	16	Inventory, end of year
1027	E91530	16	Business deductions
1028	E91540	+/- 16	Business receipts
1029	T91540	+/- 16	Business receipts (T/P)
1030	E91550	16	Payroll
1031	E91580	16	Total interest
1032	E91640	+/- 16	Nondeductible Schedule C loss / loss carryover
1033	E91650	16	
1034	E91660	16	
	SECOND SCHEDULE C		
1035	E92010	+/- 16	Gross (total) income (loss)
1036	T92010	+/- 16	Gross (total) income (loss) (taxpayer)
1037	E92020	16	Gross receipts
1038	T92020	16	Gross receipts (taxpayer)
1039	E92030	16	Returns and allowances
1040	T92030	16	Returns and allowances (taxpayer)
1041	E92040	+/- 16	Income/loss from Sales and Operations
1042	E92050	16	Cost of goods sold and/or operations
1043	T92050	16	Cost of goods sold and/or operations (T/P)
1044	E92080	+/- 16	Gross profit (loss)
1045	E92080	+/- 16	Other income (loss)
1046	T92080	+/- 16	Other Income (loss) (taxpayer)
1047	E92100	16	Total deductions
1048	T92100	16	Total deductions (taxpayer)
1049	E92110	16	Advertising expenses
1050	E92130	16	Bad debts
1051	E92140	16	Car and truck expenses
1052	E92160	16	Commissions
1053	E92170	16	Depletion
1054	E92190	16	Depreciation
1055	E92200	16	Employee benefit programs
1056	E92210	16	Insurance
1057	E92240	16	Mortgage interest
1058	E92250	16	Other interest
1059	E92280	16	Legal and professional services amount
1060	E92280	16	Office expenses
1061	E92290	16	Pension and profit sharing plans
1062	E92300	16	Rent on machine equipment
1063	E92310	16	Rent on other business prop
1064	E92320	16	Repairs/ Maintenance
1065	E92325	16	Supplies (not included in cost of goods sold)
1066	E92330	16	Taxes and licenses

KEY	ELEMENT	POS.	ELEMENT NAME
1067	E92340	16	Travel
1068	E92345	16	Total meals and entertainment
1069	E92350	16	Total meals and entertainment limitation
1070	E92355	16	Meals and entertainment deductions
1071	E92360	16	Utilities and telephone
1072	E92370	16	Net wages
1073	E92430	16	Other deductions
1074	E92435	+/- 16	Tentative Profit/Loss
1075	E92438	16	Business-AT-Home-Expenses
1076	T92438	16	Business-at-home-expns (taxpayer)
1077	E92440	+/- 16	Net profit (loss)
	Cost of Goods Sold and Operations		
1078	E92450	16	Inventory, beginning of year
1079	E92460	16	Purchases
1080	E92470	16	Cost of labor
1081	E92480	16	Materials and supplies
1082	E92490	16	Other costs
1083	E92500	16	Inventory, end of year
1084	E92530	16	Business deductions
1085	E92540	+/- 16	Business receipts
1086	T92540	+/- 16	Business receipts (T/P)
1087	E92550	16	Payroll
1088	E92560	16	Total interest
1089	E92640	+/- 16	Nondeductible Schedule C loss / loss carryover
1090	E92650	16	
1091	E92660	16	
	THIRD SCHEDULE C		
1092	E93010	+/- 16	Gross Total income (loss)
1093	T93010	+/- 16	Gross Total income (loss) (T/P)
1094	E93020	16	Gross receipts
1095	T93020	16	Gross receipts (taxpayer)
1096	E93030	16	Returns and allowances
1097	T93030	16	Returns and allowances (taxpayer)
1098	E93040	+/- 16	Income/loss from Sales and operations
1099	E93050	16	Cost of goods sold and/or operations
1100	T93050	16	Cost of goods sold and/or operations (T/P)
1101	E93060	+/- 16	Gross profit (loss)
1102	E93080	+/- 16	Other income (loss)
1103	T93080	+/- 16	Other income (loss) (taxpayer)
1104	E93100	16	Total deductions
1105	T93100	16	Total deductions (taxpayer)
1106	E93110	16	Advertising expense
1107	E93130	16	Bad debts
1108	E93140	16	Car and truck expenses
1109	E93160	16	Commissions
1110	E93170	16	Depletion
1111	E93190	16	Depreciation
1112	E93200	16	Employee benefit programs
1113	E93210	16	Insurance
1114	E93240	16	Mortgage interest
1115	E93250	16	Other interest
1116	E93260	16	Legal and professional service
1117	E93280	16	Office expenses

KEY	ELEMENT	POS.	ELEMENT NAME
1118	E93290	16	Pension and profit sharing plans
1119	E93300	16	Rent on machine equipment
1120	E93310	16	Rent on business property
1121	E93320	16	Repairs & Maintenance
1122	E93325	16	Supplies (not included in cost of goods sold)
1123	E93330	16	Taxes and licenses
1124	E93340	16	Travel
1125	E93345	16	Total meals and entertainment
1126	E93350	16	Total Meals and entertainment limitation
1127	E93355	16	Meals and entertainment deduction
1128	E93360	16	Utilities and telephone
1129	E93370	16	Net wages
1130	E93430	16	Other deductions
1131	E93435	+/- 16	Tentative Profit (loss)
1132	E93438	16	Business-AT-Home-Expenses
1133	T93438	16	Business-at-home-expns. (taxpayer)
1134	E93440	+/- 16	Net profit (loss)
Cost of goods Sold and Operations			
1135	E93450	16	Inventory, beginning of year
1136	E93460	16	Purchases
1137	E93470	16	Cost of labor
1138	E93480	16	Materials and supplies
1139	E93490	16	Other costs
1140	E93500	16	Inventory, end of year
1141	E93530	16	Business deductions
1142	E93540	+/- 16	Business receipts
1143	T93540	+/- 16	Business receipts (T/P)
1144	E93550	16	Payroll
1145	E93560	16	Total interest
1146	E93640	+/- 16	Nondeductible loss Schedule C / loss carryover
1147	E93650	16	
1148	E93660	16	
COMBINED SCHEDULE F		SCHEDULE F	
1149	E95080	16	Cost of all purchased items (cash)
1150	T95080	16	Cost of all items (cash) (taxpayer)
1151	E95200	16	Total patronage dividends (cooperative distributions)
1152	E95220	16	Gross agricultural program payment (cash)
1153	E95230	16	Taxable agricultural program payments (cash)
1154	E95260	16	CCC-loans forfeited or repaid with certificates
1155	E95270	16	Total crop insurance proceeds & certain disaster payment
1156	E95280	16	Taxable crop ins. proceeds & certain disaster payments
1157	E95290	16	Custom Hire INCOME
1158	E95310	+/- 16	Gross income (loss) (cash)
1159	T95310	+/- 16	Gross income (loss) (cash) (taxpayer)
1160	E95350	16	Custom machine hire expenses
1161	E95360	16	Depreciation
1162	E95370	16	Employee benefits program (other than pension plans)
1163	E95380	16	Gasoline, fuel, oil
1164	E95400	16	Mortgage interest
1165	E95410	16	Other Interest
1166	E95415	16	Labor Hired
1167	E95420	16	Repairs and Maintenance

KEY	ELEMENT	POS.	ELEMENT NAME
1168	E95430	16	Seeds and plants purchased
1169	E95440	16	Pension profit sharing plans
1170	E95450	16	Supplies purchased
1171	E95540	16	Other farm expenses
1172	E95550	16	Total deductions
1173	T95550	16	Total deductions (taxpayer)
1174	E95600	16	Farm total receipts (accrual)
1175	T95600	16	Farm total receipts (accrual) (taxpayer)
1176	T95605	16	Farm total receipts (taxpayer)
1177	E95610	+/- 16	Gross income (loss) (accrual)
1178	T95610	+/- 16	Gross income (loss) (accrual) (taxpayer)
1179	E95640	+/- 16	Net farm profit (loss)
1180	E95660	+/- 16	Nondeductible Schedule F loss / Suspended loss Carryover
1181	E95670	16	

FIRST SCHEDULE F

1182	E96080	16	Cost of all purchased items (cash)
1183	T96080	16	Cost of all purchased items (cash) (taxpayer)
1184	E96200	16	Total patronage dividends (cooperative distributions)
1185	E96220	16	Gross agricultural program payments (cash)
1186	E96230	16	Taxable agricultural program payments (cash)
1187	E96260	16	CCC-Loans-forfeited- or repaid with certificates
1188	E96270	16	Total crop ins. proceeds & certain disaster payments
1189	E96280	16	Taxable crop ins. proceeds & certain disaster payments
1190	E96290	16	Custom Hire (machine work) income
1191	E96310	+/- 16	Gross income (loss) (cash)
1192	T96310	+/- 16	Gross income (loss) (cash) (taxpayer)
1193	E96350	16	Custom machine hires, Expenses
1194	E96360	16	Depreciation
1195	E96370	16	Employee benefit programs (other than pension plans)
1196	E96380	16	Gasoline, fuel, oil
1197	E96400	16	Mortgage interest
1198	E96410	16	Other interest
1199	E96415	16	labor hired
1200	E96420	16	Repairs and Maintenance
1201	E96430	16	Seeds and plants purchased
1202	E96440	16	Pension profit sharing plans
1203	E96450	16	Supplies purchased
1204	E96540	16	Other farm expenses
1205	E96550	16	Total deductions
1206	T96550	16	Total deductions (taxpayer)
1207	E96600	16	Farm total receipts (accrual)
1208	T96600	16	Farm total receipts (accrual) (taxpayer)
1209	T96605	16	Farm total receipts (taxpayer)
1210	E96610	+/- 16	Farm gross income/loss (accrual)
1211	T96610	+/- 16	Farm gross income/loss (accrual) (taxpayer)
1212	E96640	+/- 16	Net farm profit (loss)
1213	E96660	+/- 16	Nondeductible Schedule F loss / Suspended Loss Carryover
1214	E96670	16	

Second Schedule F

1215	E97080	16	Cost of all purchased items (cash)
1216	T97080	16	Cost of all purchased items (cash) (taxpayer)
1217	E97200	16	Total patronage dividends (cooperative distributions)
1218	E97220	16	Gross agricultural program payment (cash)
1219	E97230	16	Taxable agricultural program payment (cash)

KEY	ELEMENT	POS.	ELEMENT NAME
1220	E97260	16	CCC-loans-forfeited of repaid with certificates
1221	E97270	16	Gross crop insurance - cash amount
1222	E97280	16	Taxable crop insurance - (cash)
1223	E97290	16	Custom Hire Income
1224	E97310	+/- 16	Gross income (loss) (cash)
1225	T97310	+/- 16	Gross income (loss) (cash) (taxpayer)
1226	E97350	16	Custom machine hire expenses
1227	E97360	16	Depreciation
1228	E97370	16	Employee benefit programs (other than pension plans)
1229	E97380	16	Gasoline fuel, oil
1230	E97400	16	Mortgage interest
1231	E97410	16	Other Interest
1232	E97415	16	Labor Hired
1233	E97420	16	Repairs and Maintenance
1234	E97430	16	Seed and plants purchased
1235	E97440	16	Pension profit sharing plans
1236	E97450	16	Supplies purchased
1237	E97540	16	Other Farm Expenses
1238	E97550	16	Total deductions
1239	T97550	16	Total deductions (taxpayer)
1240	E97600	16	Farm total receipts (accrual)
1241	T97600	16	Farm total receipts (accrual) (taxpayer)
1242	T97605	16	Farm total receipts (taxpayer)
1243	E97610	+/- 16	Farm gross income/loss (accrual)
1244	T97610	+/- 16	Farm gross income/loss (accrual) (taxpayer)
1245	E97640	+/- 16	Net farm profit (loss)
1246	E97660	+/- 16	Nondeductible Schedule F loss
1247	E97670	16	
1248	E97680	16	
SOCIAL SECURITY NUMBERS			
1249	S023	16	Alimony SSN
1250	S024	16	Parents SSN
1251	S025	16	Dependent #1 SSN
1252	S026	16	Dependent #2 SSN
1253	S027	16	Dependent #3 SSN
1254	S028	16	Dependent #4 SSN
1255	S029	16	Dependent #5 SSN
1256	S030	16	Dependent #6 SSN
1257	S031	16	Dependent #7 SSN
1258	S032	16	Dependent #8 SSN
1259	S033	16	Dependent #9 SSN
1260	S034	16	Dependent #10 SSN
1261	S038	16	
1262	S039	16	
1263	S041	16	
1264	S042	16	
1265	S044	16	First Form 8814 SSN
1266	S045	16	Second Form 8814 SSN
1267	S046	16	Third Form 8814 SSN
1268	S054	16	EIC SSN Child 1
1269	S055	16	EIC SSN Child 2
1270	S056	16	
1271	S061	16	Decimal weight, Combined with family

KEY	ELEMENT	POS.	ELEMENT NAME
1272	S064	16	Decimal weight, Combined without family
1273	S067	16	Decimal weight cross section with family
1274	S070	16	Decimal weight, Panel
1275	S071	16	
1276	S080	16	
1277	S081	16	

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